

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**School City of Mishawaka (7200)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$18,807,786	\$18,332,960	\$17,784,159	\$17,120,646	-2.3%	-3.7%
Group Health Insurance	222	\$9,617,207	\$9,602,800	\$9,381,168	\$8,863,656	-2.0%	-5.5%
Non - Certified Salaries	120	\$6,593,419	\$6,448,002	\$5,925,199	\$5,530,262	-4.3%	-6.7%
Transfer Tuition to Other School Corps Within State	561	\$3,933,590	\$4,225,840	\$4,653,212	\$3,909,100	-0.2%	-16.0%
Teacher Retirement Fund, After 7-1-95	216	\$1,233,648	\$1,215,715	\$1,217,526	\$1,299,562	1.3%	6.7%
Social Security Certified	212	\$1,364,020	\$1,329,025	\$1,273,292	\$1,213,644	-2.9%	-4.7%
Public Employees Retirement Fund	214	\$735,568	\$761,047	\$784,669	\$764,570	1.0%	-2.6%
Licensed Employees	135	\$743,701	\$742,087	\$633,489	\$682,647	-2.1%	7.8%
Textbooks	630	\$767,507	\$448,424	\$343,909	\$547,007	-8.1%	59.1%
Social Security Noncertified	211	\$552,136	\$541,373	\$500,230	\$478,319	-3.5%	-4.4%
Operational Supplies	611	\$571,213	\$600,370	\$599,351	\$432,212	-6.7%	-27.9%
Equipment	730	\$589,750	\$394,821	\$281,256	\$364,254	-11.3%	29.5%
Other Professional and Technical Services	319	\$183,453	\$214,319	\$409,800	\$323,917	15.3%	-21.0%
Pupil Services	313	\$289,526	\$285,268	\$280,741	\$274,269	-1.3%	-2.3%
Workers Compensation Insurance	225	\$164,655	\$167,247	\$217,633	\$241,285	10.0%	10.9%
Other Supplies and Materials	615, 660 - 689	\$47,428	\$54,594	\$72,114	\$195,110	42.4%	170.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$243,138	\$230,004	\$189,602	\$163,463	-9.4%	-13.8%
Staff Services	314	\$153,697	\$179,661	\$141,157	\$139,438	-2.4%	-1.2%
Distance Learning Equipment	742	\$16,539	\$29,188	\$8,609	\$110,926	60.9%	1188.5%
Group Accident Insurance	223	\$107,000	\$86,184	\$106,972	\$107,714	0.2%	0.7%
Group Life Insurance	221	\$115,935	\$106,046	\$83,383	\$92,458	-5.5%	10.9%
Library Books	640	\$16,771	\$49,091	\$49,045	\$43,972	27.2%	-10.3%
Travel	580	\$90,206	\$40,022	\$47,881	\$43,896	-16.5%	-8.3%
Periodicals	650	\$24,490	\$23,391	\$20,724	\$17,913	-7.5%	-13.6%
Food Purchases	614	\$114	\$1,602	\$5,533	\$12,085	221.2%	118.4%
Instruction Services	311	\$11,996	\$11,885	\$11,780	\$11,830	-0.3%	0.4%
Unemployment Insurance	230	\$42,701	\$14,523	\$4,345	\$10,173	-30.1%	134.1%
Instructional Programs Improvement Services	312	\$7,415	\$3,600	\$18,053	\$10,033	7.9%	-44.4%
Miscellaneous Objects	876 - 899	\$8,137	\$2,875	\$6,983	\$6,995	-3.7%	0.2%
Nonlicensed Employees	136	\$21,346	\$9,565	\$2,266	\$1,642	-47.3%	-27.5%
Computer Hardware	741	\$0	\$0	\$6,779	\$650	NA	-90.4%
Transfer Tuition to Ed. Service Agencies Within State	564	\$0	\$1,626	\$0	\$0	NA	NA
Stipends	131	\$0	\$0	\$11,545	\$0	NA	-100.0%
Repairs and Maintenance Services	430	\$20	\$1,789	\$0	\$0	-100.0%	NA
Connectivity	744	\$156	\$2,044	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$0	\$0	\$560	\$0	NA	-100.0%
Other Purchased Services	593	\$10,909	\$2,900	\$0	\$0	-100.0%	NA
Professional Development	748	\$79,789	\$0	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$0	\$3,000	\$0	\$0	NA	NA

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**School City of Mishawaka (7200)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Postage and Postage Machine Rental	532	\$143	\$0	\$0	\$0	-100.0%	NA
Printing and Binding	550	\$4,124	\$243	\$65	\$0	-100.0%	-100.0%
Insurance	520	\$1,663	\$0	\$0	\$0	-100.0%	NA
Gasoline and Lubricants	613	\$1,046	\$0	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$47,151,942</b>	<b>\$46,163,128</b>	<b>\$45,073,031</b>	<b>\$43,013,647</b>	<b>-2.3%</b>	<b>-4.6%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$2,654,480	\$2,629,749	\$2,712,405	\$2,657,012	0.0%	-2.0%
Group Health Insurance	222	\$1,560,853	\$1,532,530	\$1,655,948	\$1,489,854	-1.2%	-10.0%
Non - Certified Salaries	120	\$1,362,119	\$1,395,929	\$1,405,936	\$1,294,079	-1.3%	-8.0%
Board of Education Services	318	\$68	\$9,637	\$9,937	\$708,210	910.2%	7026.8%
Social Security Certified	212	\$205,853	\$200,907	\$210,166	\$203,026	-0.3%	-3.4%
Teacher Retirement Fund, After 7-1-95	216	\$154,556	\$144,601	\$160,641	\$177,227	3.5%	10.3%
Public Employees Retirement Fund	214	\$116,306	\$128,069	\$146,334	\$153,247	7.1%	4.7%
Social Security Noncertified	211	\$73,544	\$74,709	\$74,348	\$76,438	1.0%	2.8%
Workers Compensation Insurance	225	\$24,787	\$24,691	\$38,746	\$42,007	14.1%	8.4%
Statistical Services	317	\$40,800	\$73,262	\$4,508	\$38,848	-1.2%	761.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$35,967	\$36,891	\$38,497	\$32,595	-2.4%	-15.3%
Equipment	730	\$16,213	\$11,823	\$20,586	\$25,725	12.2%	25.0%
Operational Supplies	611	\$21,971	\$24,478	\$21,588	\$24,222	2.5%	12.2%
Group Life Insurance	221	\$26,063	\$26,112	\$26,229	\$22,670	-3.4%	-13.6%
Group Accident Insurance	223	\$16,004	\$12,762	\$20,243	\$17,590	2.4%	-13.1%
Travel	580	\$38,770	\$18,239	\$15,457	\$17,032	-18.6%	10.2%
Nonlicensed Employees	136	\$10,987	\$15,786	\$15,060	\$15,710	9.4%	4.3%
Licensed Employees	135	\$4,073	\$8,538	\$7,332	\$13,209	34.2%	80.1%
Other Purchased Services	593	\$5,006	\$6,567	\$4,748	\$9,698	18.0%	104.2%
Postage and Postage Machine Rental	532	\$3,025	\$3,904	\$3,357	\$4,414	9.9%	31.5%
Pupil Services	313	\$944	\$1,025	\$3,700	\$3,125	34.9%	-15.5%
Other Professional and Technical Services	319	\$8,253	\$14,491	\$9,758	\$1,138	-39.1%	-88.3%
Advertising	540	\$33	\$869	\$196	\$847	124.6%	332.7%
Dues and Fees	810	\$500	\$515	\$0	\$725	9.7%	NA
Official Bond Premiums	525	\$264	\$200	\$211	\$211	-5.4%	0.0%
Unemployment Insurance	230	\$14,731	\$0	\$0	\$0	-100.0%	NA
Professional Development	748	\$68	\$0	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$6,396,237</b>	<b>\$6,396,284</b>	<b>\$6,605,931</b>	<b>\$7,028,859</b>	<b>2.4%</b>	<b>6.4%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$3,181,649	\$3,237,594	\$3,104,909	\$3,105,422	-0.6%	0.0%

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**School City of Mishawaka (7200)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Group Health Insurance	222	\$1,727,388	\$1,805,933	\$1,875,955	\$1,750,342	0.3%	-6.7%
Food Purchases	614	\$1,001,268	\$1,063,813	\$999,621	\$988,923	-0.3%	-1.1%
Other Public or Private Utility Services	419	\$43,911	\$304,115	\$1,192,164	\$953,051	115.8%	-20.1%
Repairs and Maintenance Services	430	\$759,435	\$890,295	\$724,468	\$853,290	3.0%	17.8%
Public Employees Retirement Fund	214	\$339,152	\$371,567	\$410,278	\$428,212	6.0%	4.4%
Other Professional and Technical Services	319	\$419,216	\$229,885	\$325,370	\$310,550	-7.2%	-4.6%
Water and Sewage	411	\$201,588	\$243,423	\$231,974	\$279,443	8.5%	20.5%
Telephone	531	\$247,148	\$266,684	\$269,353	\$277,268	2.9%	2.9%
Insurance	520	\$369,934	\$286,069	\$260,570	\$234,623	-10.8%	-10.0%
Operational Supplies	611	\$212,279	\$258,014	\$199,268	\$234,018	2.5%	17.4%
Social Security Noncertified	211	\$227,567	\$228,678	\$225,782	\$219,472	-0.9%	-2.8%
Certified Salaries	110	\$233,557	\$199,104	\$181,883	\$154,816	-9.8%	-14.9%
Equipment	730	\$135,074	\$101,547	\$319,915	\$109,837	-5.0%	-65.7%
Licensed Employees	135	\$136,072	\$86,340	\$151,287	\$80,001	-12.4%	-47.1%
Other Supplies and Materials	615, 660 - 689	\$82,752	\$89,340	\$67,256	\$79,567	-1.0%	18.3%
Gasoline and Lubricants	613	\$144,268	\$82,432	\$68,698	\$50,247	-23.2%	-26.9%
Postage and Postage Machine Rental	532	\$55,138	\$48,227	\$51,497	\$48,747	-3.0%	-5.3%
Other Purchased Property Services	490 - 499	\$31,725	\$62,168	\$30,431	\$47,315	10.5%	55.5%
Heating and Cooling for Buildings - Gas	622	\$219,504	\$197,313	-\$70,513	\$40,460	-34.5%	NA
Workers Compensation Insurance	225	\$23,842	\$23,830	\$31,646	\$35,851	10.7%	13.3%
Cleaning Services	420	\$32,019	\$35,673	\$25,050	\$33,665	1.3%	34.4%
Removal of Refuse and Garbage	412	\$25,563	\$22,600	\$27,621	\$27,740	2.1%	0.4%
Bank Service Charges	871	\$15,096	\$11,931	\$17,598	\$25,272	13.7%	43.6%
Group Life Insurance	221	\$25,543	\$28,167	\$27,820	\$24,509	-1.0%	-11.9%
Group Accident Insurance	223	\$19,399	\$16,261	\$24,855	\$23,940	5.4%	-3.7%
Social Security Certified	212	\$29,967	\$29,343	\$23,877	\$23,650	-5.7%	-1.0%
Printing and Binding	550	\$18,928	\$20,923	\$15,899	\$20,139	1.6%	26.7%
Dues and Fees	810	\$17,285	\$17,990	\$19,986	\$17,709	0.6%	-11.4%
Miscellaneous Objects	876 - 899	\$26,549	\$17,325	\$19,699	\$14,714	-13.7%	-25.3%
Travel	580	\$39,936	\$37,342	\$13,571	\$14,582	-22.3%	7.5%
Unemployment Insurance	230	\$18,592	\$8,749	\$12,604	\$13,475	-7.7%	6.9%
Student Transportation Services	510	\$11,529	\$9,866	\$10,305	\$11,029	-1.1%	7.0%
Advertising	540	\$4,064	\$5,426	\$20,704	\$5,197	6.3%	-74.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,026	\$7,170	\$4,436	\$4,327	-7.9%	-2.5%
Board of Education Services	318	\$17,810	\$8,128	\$1,658	\$2,766	-37.2%	66.9%
Overtime Salaries	140	\$13,963	\$4,900	\$3,539	\$2,324	-36.1%	-34.3%
Staff Services	314	\$1,234	\$510	\$60	\$1,615	7.0%	2591.8%
Periodicals	650	\$1,587	\$1,177	\$1,191	\$1,038	-10.1%	-12.8%
Professional Development	748	\$1,918	\$870	\$1,609	\$660	-23.4%	-59.0%
Official Bond Premiums	525	\$700	\$700	\$700	\$400	-13.1%	-42.9%

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**Biannual Financial Report Data**

**School City of Mishawaka (7200)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Purchased Services	593	\$806	\$4,748	\$1,285	\$266	-24.2%	-79.3%
Light and Power - Other Than Heating and Cooling	625	\$616,713	\$399,278	-\$232,575	\$0	-100.0%	NA
Nonlicensed Employees	136	\$2,196	\$1,017	\$0	\$0	-100.0%	NA
Buildings	720	\$1,250	\$4,000	\$350	\$0	-100.0%	-100.0%
Instructional Programs Improvement Services	312	\$385	\$143	\$0	\$0	-100.0%	NA
Contributions & Donations to Outside Organizations	570	\$0	\$500	\$0	\$0	NA	NA
<b>Overhead and Operational Total</b>		<b>\$10,741,523</b>	<b>\$10,771,108</b>	<b>\$10,693,653</b>	<b>\$10,550,471</b>	<b>-0.4%</b>	<b>-1.3%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$6,413,332	\$6,367,611	\$6,274,176	\$6,246,114	-0.7%	-0.4%
Equipment	730	\$262,865	\$137,556	\$247,632	\$1,070,385	42.1%	332.2%
Repairs and Maintenance Services	430	\$2,304	\$3,814	\$10,624	\$799,240	331.6%	7423.1%
Miscellaneous Objects	876 - 899	\$291,643	\$203,054	\$483,555	\$229,693	-5.8%	-52.5%
Certified Salaries	110	\$171,857	\$161,770	\$167,651	\$165,482	-0.9%	-1.3%
Non - Certified Salaries	120	\$190,505	\$179,890	\$171,310	\$131,400	-8.9%	-23.3%
Other Professional and Technical Services	319	\$247,858	\$166,100	\$135,770	\$99,309	-20.4%	-26.9%
Group Health Insurance	222	\$82,662	\$76,752	\$76,934	\$81,807	-0.3%	6.3%
Licensed Employees	135	\$44,327	\$50,627	\$48,720	\$43,556	-0.4%	-10.6%
Textbooks	630	\$27,314	\$52,393	\$28,892	\$37,839	8.5%	31.0%
Improvements Other Than Buildings	715	\$8,577	\$18,861	\$10,407	\$19,091	22.1%	83.5%
Teacher Retirement Fund, After 7-1-95	216	\$15,929	\$15,454	\$15,144	\$15,184	-1.2%	0.3%
Operational Supplies	611	\$16,507	\$17,627	\$16,632	\$14,841	-2.6%	-10.8%
Social Security Certified	212	\$12,387	\$12,122	\$12,845	\$12,160	-0.5%	-5.3%
Buildings	720	\$56,046	\$42,643	\$19,857	\$10,915	-33.6%	-45.0%
Rentals	440	\$147,181	\$1,779	\$18,912	\$5,140	-56.8%	-72.8%
Interest	832	\$0	\$0	\$0	\$4,950	NA	NA
Social Security Noncertified	211	\$8,208	\$6,929	\$4,814	\$4,762	-12.7%	-1.1%
Workers Compensation Insurance	225	\$1,242	\$1,462	\$1,471	\$2,907	23.7%	97.6%
Other Purchased Property Services	490 - 499	\$7,777	\$550	\$4,910	\$2,895	-21.9%	-41.0%
Public Employees Retirement Fund	214	\$3,195	\$2,670	\$2,615	\$2,656	-4.5%	1.6%
Group Accident Insurance	223	\$738	\$469	\$520	\$940	6.2%	80.9%
Group Life Insurance	221	\$847	\$608	\$443	\$841	-0.2%	89.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$566	\$536	\$913	\$742	7.0%	-18.8%
Travel	580	\$730	\$189	\$0	\$477	-10.1%	NA
Staff Services	314	\$0	\$0	\$0	\$39	NA	NA
Land and Easements	710	\$6,248	\$600	\$0	\$0	-100.0%	NA
Instruction Services	311	\$4,110	\$0	\$0	\$0	-100.0%	NA
Removal of Refuse and Garbage	412	\$0	\$0	\$616	\$0	NA	-100.0%
Unemployment Insurance	230	\$1,292	\$87	\$0	\$0	-100.0%	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

School City of Mishawaka (7200)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Construction Services	450	\$24,123	\$0	\$0	-\$150,000	NA	NA
<b>Non Operational Total</b>		<b>\$8,050,369</b>	<b>\$7,522,154</b>	<b>\$7,755,361</b>	<b>\$8,853,365</b>	<b>2.4%</b>	<b>14.2%</b>
<b>Grand Total</b>		<b>\$72,340,072</b>	<b>\$70,852,673</b>	<b>\$70,127,976</b>	<b>\$69,446,342</b>	<b>-1.0%</b>	<b>-1.0%</b>